

[Handwritten in English: Exhibit 23]

AFFIDAVIT

I, ARIEL ACOSTA-JUSINO, Social Security number 583-24-7819, Driver's License 537813, of legal age, married, an attorney by profession and domiciled in Guaynabo, Puerto Rico, after taking a solemn oath, do hereby declare:

1. That my name and other personal information are as stated above.
2. That the following supplements the affidavit signed on this same date with respect to the statements made to me by Licentiate Antonio Moreda when we met in his office between October 25 and 31, 2000.

"Between October 25 and 31, 2000, I went to the office of Licentiate Antonio Moreda accompanied by Mr. José González and Mr. Rafael Rodríguez who were coming back with me after a meeting we had had in Ponce. After waiting for a while with them in the reception area, Licentiate Antonio Moreda received me and asked to speak with me alone. We went into the small conference room and after closing the door, Licentiate Antonio Moreda requested first of all that whenever I returned to his office to try to come alone and not accompanied by Mr. José González. Second, he asked me to inform him about the financial agreement I had with Mr. Ricardo Quiles in terms of fees or a share in the negotiations that we were undertaking. I informed him that Mr. Quiles had offered me the sum of \$350,000.00. At that time I was clear as to what were Licentiate Antonio Moreda's intentions when he asked me that question before he said to me once again that "regardless of what he had previously stated regarding the alleged conversations between his client and Licentiate Edgardo Rivera-Maldonado and Licentiate Angel Marrero-Figarella and that he would not be involved in any direct negotiations between them, if his client purchased the property from them and taking into consideration that I would be a hostile witness in a potential lawsuit, he would guarantee me the fees that I was going to receive from Mr. Quiles." Immediately thereafter, he pointed out that to avoid affecting me, these monies could be channeled through any person of my confidence, a corporation or even through the purchase of one of the properties in the development. I thereupon told him that first of all I had no objection to coming to his office alone and I reiterated that the purchase-sale option was still in effect and that we would continue on to the final consequences to demand compliance on the part of the clients of Licentiate Angel Marrero-Figarella and Licentiate Edgardo Rivera-Maldonado. He then reiterated again that "regardless of what might happen, he would seek a way to protect me but that he could not guarantee a share for any other party."

Issued in San Juan, Puerto Rico, today, January 23, 2002.

/illegible signature/

ARIEL ACOSTA-JUSINO

Affidavit number: [Handwritten: 2139]

Sworn and subscribed before me by Ariel Acosta-Jusino, whose personal information is as stated above and whom I have identified by means of his driver's license with his photograph and signature and numbered 537813.

Issued in San Juan, Puerto Rico, today, January 23, 2002.

/illegible signature/

Notary Public

[Round seal: MARIO RODRIGUEZ PIJUAN, Attorney-Notary, Puerto Rico]

[Left margin of document: /illegible handwritten notation/]

**CERTIFIED TRANSLATION
PREPARED BY
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